



MARYLAND
CATHOLIC
CONFERENCE

January 19, 2023

SB 20

Sales and Use Tax - Tax-Free Period - Spring School Shopping

Senate Budget & Taxation Committee

Position: SUPPORT

The Maryland Catholic Conference offers this testimony in SUPPORT of Senate Bill 20. The Catholic Conference represents the public-policy interests of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders.

We offer our support for Senate Bill 20, which would expand the State's annual sales tax-free period for back-to-school shopping, which is currently limited to the time period from the second Sunday in August through the following Saturday. Senate Bill 20 would add an additional week of tax-free spring school shopping for one week annually, beginning on March 21st of each calendar year. Under this bill, the additional week of tax-free benefits for students and families would continue to apply only to items of clothing and footwear under \$100 and to the first \$40 of the cost of backpacks or bookbags.

Particularly in the lowest-income schools and districts, if parents and students were afforded increased buying power due to the money saved from a temporary sales tax reprieve, students who traditionally face challenges to being materially prepared to learn will have an increased chance of success. As such, the Catholic Conference supports this bill as an education policy that enable parents to provide more of what their students need for a successful school year.

Maryland's Catholic schools educate tens of thousands of lower and middle-income families every year. The Conference offers its support for Senate Bill 20 as a means of assisting those families, as well as those in our public schools.